THE

AUDITORS' REPORT

OF

Receipts and Expenditures

OF THE

TOWN OF ANDOVER,

FOR THE

YEAR ENDING FEB. 16, 1866.

LAWRENCE, MASS:
PRINTED BY GEO. S. MERRILL & CO.—AMERICAN OFFICE.
1866.

THE

AUDITORS' REPORT

OF

Receipts and Expenditures

OF THE

TOWN OF ANDOVER,

FOR THE

YEAR ENDING FEB. 16, 1866.

LAWRENCE, MASS:
PRINTED BY GEO. S. MERRILL & CO.—AMERICAN OFFICE.
1866.

REPORT.

SELECTMEN'S ACCOUNT.

SCHOOLS.

DISTRICTS.	1865.				1866.
	Feb. 20. Cr.	Appropriation.	Credit.	Paid.	Feb. 16. Cr.
Centre South, -	$243 55	$665 00	$908 55	$650 96	$257 59
Phillips, - - -	182 17	350 00	532 17	392 71	139 46
Village, - - -	177 91	555 00	732 91	503 36	229 55
Ballard Vale, -	1 91	598 00	599 91	360 00	239 91
Scotland, - - -	107 96	250 00	357 96	205 75	152 21
Holt, - - - -	116 48	245 00	361 48	247 73	113 75
Centre West, - -	119 79	275 00	394 79	250 28	144 51
Frye, - - - -	154 07	444 00	598 07	434 75	163 32
North, - - - -	76 16	170 00	246 16	172 70	73 46
Abbott, - - -	78 34	183 00	261 34	188 75	72 59
Bailey, - - - -	89 38	245 00	334 38	192 00	142 38
Osgood, - - -	86 25	220 00	306 25	222 00	84 25
	$1433 97	$4200 00	$5633 97	$3820 99	$1812 98

Whole amount due the Districts, $5,633 97

Orders paid to February 16, 1866, $3,820.99 }
Balance due Districts, February 16, 1866, 1,812.98 } 5,633 97

SCHOOL-HOUSES.

DISTRICTS.	1865.					1866.	
	February 20. Dr.	February 20. Cr.	Tax.	Credit.	Paid.	February 16. Dr.	February 16. Cr.
	$	$	$	$	$		$
Centre South, -							
Phillips, - -		10 84		10 84	10 84		
Village, - - -		4 67		4 67			4 67
Ballard Vale, -		1032 41	1126 69	2159 10	1501 86		657 24
Scotland, - -		16 61		16 61	9 06		7 55
Holt, - - - -		2 44		2 44	2 44		
Centre West, -			103 36	103 36	54 36		49 00
Frye, - - -		2 76		2 76			2 76
North, - - -		2 17		2 17			2 17
Abbott, - - -							
Bailey, - - -		70		70			70
Osgood, - -		26		26			26
		1072 86	1230 05	2302 91	1578 56		724 35

Balance due School Districts, $724 35

APPROPRIATION FOR PUNCHARD FREE SCHOOL.

Moses Foster, for Trustees,	$500 00	
Schools,		$3,820 99
School Houses,		1,578 56
		$5,399 55

SERVICES OF OFFICERS.

E. H. Barnard, police,	$4 00
A. J. Dearborn, "	4 00
J. W. Dearborn, "	11 05
B. B. Babbitt, School Committee,	70 00
S. H. Boutwell, " "	55 00
H. S. Greene, " "	50 00
R. Callahan, police,	9 40
E. F. Holt, "	4 00
Wm. S. Jenkins, Selectman, Overseer and Assessor,	225 00
J. B. Abbott, " " " "	200 00
Hermon Phelps, " " " "	225 00
E. Taylor, returning births, marriages and deaths,	49 20
Amount carried forward,	$906 65

Amount brought forward,	$906 65
E. Taylor, collecting Taxes,	387 77
E. Taylor, Treasurer,	50 00
F. P. Brill, police,	7 90
	$1,352 32

FIRE DEPARTMENT.

Wm. P. Millett, express,	$2 50
Abbott & Holt, for supplies for engine,	9 99
J. W. Dearborn, on account of fire in the woods at Ballard Vale,	7 88
John Cornell, for horse to draw engine, &c.,	11 00
J. C. Morse, for care of engine, &c.,	17 15
Remittance of Taxes of Engine Company,	54 00
For labor of Engine Company,	204 75
T. A. Holt & Co., supplies for engine,	5 12
William Barnett, " " "	3 22
	$315 61

MILITARY DEPARTMENT.

Paid by Selectmen, State Aid,	$6,103 50
" Benjamin Boynton for recruits,	500 00
" W. F. Draper " "	125 00
" State Treasurer,	400 00
" Benjamin Boynton for recruiting,	25 00
	$7,153 50

LIQUOR DEPARTMENT.

E. F. Porter, for liquor,	$2,395 96
H. W. Abbott, Agent,	175 00
Freight bills, &c.,	50 66
U. S. Liquor License,	25 00
	$2,646 62

HIGHWAYS AND BRIDGES.

OVER-WORK.

District No. 2,	$18 81
" " 28,	7 26
" " 17,	10 25
" " 19,	12 43
" " 12,	5 00
" " 11,	2 00
" " 22,	5 10
	$60 85

SPECIAL APPROPRIATIONS FOR ROADS AND BRIDGES.

District No. 27,	$207 93
" " 28,	187 00
" " 22,	21 00
" " 17,	11 35
" " 13,	77 87
" " 20,	21 50
" " 16,	37 12
" " 18,	6 50
Ballard Vale Bridge,	21 40
Marland "	3 00
	$594 67

HIGHWAY TAXES WORKED AND REASSESSED.

District No. 1,	$178 23
" " 2,	78 29
" " 3,	99 35
" " 4,	37 45
" " 5,	8 87
" " 6,	22 05
" " 7,	9 48
" " 9,	28 91
" " 10,	9 85
" " 11,	5 49
Amount carried forward,	$477 97

Amount brought forward,	$477 97
District No. 12,	157 23
" " 13,	51 24
" " 14,	34 38
" " 15,	32 79
" " 16,	17 83
" " 17,	42 70
" " 18,	19 37
" " 19,	37 60
" " 20,	36 30
" " 21,	28 00
" " 22,	37 22
" " 23,	315 76
" " 24,	27 59
" " 25,	55 74
" " 26,	232 72
" " 27,	76 01
" " 28,	60 27
	$1,740 72

ABATEMENT OF TAXES.

Edward Taylor, 1865,	$153 35

REMITTANCE OF TAXES.

Edward Taylor, 1864,	$91 44
" " 1865,	566 96
	$658 40

EXPENSES OF REMOVING SNOW.

Dist. No. 7.	George F. Mason,	$5 50
" 25.	C. C. Blunt,	11 33
" 27.	C. O. Cummings,	2 72
" 18.	Joshua Phelps,	3 23
" 19.	Alfred Hardy,	12 21
" 22.	George F. Baker,	5 78
" 17.	Henry Hardy,	4 25
Amount carried forward,		$45 02

Amount brought forward,		$45 02
Dist. No. 6.	Jonas Holt,	5 91
" 20.	N. C. Abbott,	14 00
" 16.	P. B. Follansbee	6 12
" 21.	William Merrill,	21 00
" 13.	Aaron S. Clark,	11 00
" 10.	Nicholas Howe,	6 60
" 5.	J. B. Abbott,	4 84
" 28.	Caleb Abbott,	3 02
" 24.	George Boutwell,	7 00
" 14.	E. F. Holt,	5 56
" 23.	David Poland,	5 00
" 3.	Sylvester Abbott,	2 00
		$137 07

MISCELLANEOUS EXPENSES.

John Kinney, damage to earthen ware,	$50 00
N. Whittier, use of derrick,	11 00
Horace Wilson, labor on post-office,	10 18
Wm. P. Millett, express,	3 25
E. H. Barnard, labor on Town House,	75
S. Raymond, postage,	4 00
Jonas Holt, distributing envelopes,	1 50
Wm. Chickering, labor on Armory,	132 67
E. Tarbell, lamp for Town House,	11 25
D. Howarth, telegraphing,	4 18
J. C. Ragan, repairing reservoir,	5 25
E. H. Barnard, labor on Armory,	41 52
George Brown, books,	7 00
Hermon Phelps, for lumber,	108 10
Samuel Davis, land damage for highway,	7 37
E. F. Winslow, for road-scraper,	30 00
W. S. Jenkins, for books,	10 69
F. P. Brill, for hand-cuffs and badges,	2 25
John R. Loring, labor on Town House,	7 74
Amount carried forward,	$448 70

Amount brought forward,	$448 70
S. D. Abbott, land damages for widening highway,	$23 59
Town of North Reading, schooling,	19 13
A. C. Chadwick, insurance on Town House,	40 00
R. F. Caldwell, wood for " "	11 94
Robert Callahan, Janitor at " "	129 50
Dodge & Beard, supplies for " "	19 70
Thomas Smith, distributing envelopes,	1 50
Joshua Chandler, damages to wagon,	10 00
T. E. Mayberry & Co., coal for Town House,	35 00
Timothy Abbott, wood " " "	7 00
R. M. Abbott labor on " "	2 00
T. Groom & Co., books,	5 00
A. C. Chadwick, insurance on Town House,	80 00
W. F. Draper, printing and school books,	219 64
Dodge & Beard, supplies for Town House,	26 62
Beard & Co., " " " "	9 00
William Barnett, " " " "	11 00
W. S. Jenkins, repairs on " "	4 00
" " " " " reservoir,	1 58
D. Howarth, books and stationery,	37 06
R. Callahan, paid for labor at Town House,	16 70
" " for warning meetings,	9 00
" " for returning deaths,	5 20
Robert Smith, sawing wood for Town House,	4 50
Asa A. Abbott, for surveying roads,	6 00
Wm. H. Kimball, M. D., for returning births,	7 25
J. H. Cochrane, for blacksmithing,	5 26
Hermon Phelps, returning deaths,	2 20
R. M. Abbott, painting at Town House,	1 00
M. C. Murray, returning births,	2 00
Andrew Thompson, returning deaths,	1 20
James Walch, " "	2 50
S. Tracy, M. D., " births,	2 50
E. Taylor, railroad fares,	4 50
W. L. T. Towne, dinners for Selectmen and Checkers,	5 50
E. P. Higgins, for services at hay-scales,	20 00
	$1,237 27

SUMMARY.

Punchard Free School,	$500 00
Military,	7,153 50
Liquor Agency,	2,646 62
Fire Department,	315 61
Services of Officers,	1,352 32
Highways and Bridges—Over-work,	60 85
Removing Snow,	137 07
Special Appropriations for Roads and Bridges,	594 67
Highway Taxes Worked and Reassessed,	1,740 72
Abatement of Taxes,	153 35
Remittance of Taxes,	658 40
Miscellaneous Expenses,	1,237 27
	$16,550 38

OVERSEERS' ACCOUNT.

RELIEF OUT OF THE ALMS-HOUSE.

Joseph V. Allen,	$19 50
Mary A. Goodwin,	10 00
Ann E. Bean,	72 00
Serena Abbott,	29 25
Phebe A. Johnson,	39 00
Phebe A. Palmer,	43 39
Mary J. Abbott,	9 50
Elbridge G. Wardwell,	14 06
Ann Jones,	39 00
Mrs. Farrington and family,	70 25
Samuel A. Goldsmith,	34 45
Dorcas B. Chandler,	26 00
Mrs. Richard Gaffany,	14 22
M. Ashworth,	3 00
Patrick McEnroe,	16 00
Mrs. Wiley,	8 50
Judith Wardwell,	3 00
Mrs. David Goodwin,	1 00
Mrs. George Goodhue,	16 50
Mrs. Josiah Mason,	6 00
Stephen Abbott,	8 82
Mrs. Benjamin Cameron,	10 00
Mrs. James Nichols,	11 78
Louisa Grant,	19 50
Daniel Mears, Jr.,	2 10
Mrs. T. C. Mason,	33 56
	$560 38

PAID TO CITIES AND TOWNS.

State Lunatic Hospital, Lydia B. Frye	$177 53
Wilmington, Charles B. Abbott,	12 00
Amount carried forward,	$189 53

Amount brought forward,	$189 53
Ipswich, Frances Holt,	76 50
North Andover, Tryphena Beverly,	12 78
" " Mrs. Wm. Kimball,	27 74
North Reading, Nancy Traverse,	10 00
Groveland, Abraham Foster,	14 50
	$331 05

DUE FROM CITIES AND TOWNS.

Newburyport, Rebecca Merrill,	$39 00
Salem, Thomas C. Clement,	17 00
Haverhill, Mrs. Sarah Pecker,	10 00
North Andover, James Nichols,	11 78
	$77 78

COMMITMENTS.

By J. W. Dearborn,	$4 00
" Henry Dane,	4 00
" Arthur N. Bean,	6 50
" George F. Baker,	2 00
	$16 50

HOUSE OF CORRECTION.

Stephen G. Holt, board,	$8 57
Carlton Parker, board,	8 42
	$16 99

INCIDENTAL EXPENSES.

Morrill, printing Overseers' orders,	$5 00
Robert Callahan, for burial of Daniel Doland,	5 00
Amount carried forward,	$10 00

Amount brought forward,	$10 00
John Tuck, labor at Alms-house,	19 25
Charles C. Holt, "	12 80
Richard M. Abbott, labor at Alms-house,	5 70
Herman Abbott, coffin for man found in the woods,	2 50
	$50 25

ALMS-HOUSE EXPENSES.

Charles O. Cummings, salary,	$325 00
Abbott & Holt, supplies,	67 54
T. A. Holt & Co., supplies,	626 66
M. Nelson & Son, supplies,	67 22
William P. Foster, cow,	60 00
Rufus F. Caldwell, cow,	60 00
George A. Nelson,	493 16
W. H. Kimball, medical attendance,	16 00
J. H. Rea, meat,	25 61
Dodge & Beard, supplies,	340 34
L. Fisher, blacksmithing,	49 89
John H. Flint, meat,	374 70
David Jameson, meat,	157 77
M. A. Bailey, horse,	225 00
H. P. Beard & Co.,	210 49
John T. Shattuck, boots and shoes,	52 18
John B. Abbott, cow,	50 00
Amos Buxton, labor,	176 00
George M. Winslow & Co., coal,	110 00
B. F. Holt, ice,	15 00
Hermon Abbott, supplies,	9 25
" " coffin for Abraham Foster,	6 50
" " coffin for O. Berry,	6 50
Robert Callahan, for burial of O. Berry,	5 00
P. M. Jefferson, supplies,	111 73
William B. Cochran, blacksmithing,	12 58
J. W. Barnard, boots and shoes,	26 27
William Barnett, repairs,	69 72
David Howarth, medical supplies,	26 85
	$3,776 96

SUMMARY OF OVERSEERS' ORDERS.

Relief out of the Alms-house,	$560 38
Paid to Cities and Towns,	331 05
Due from Cities and Towns,	77 78
Commitments,	16 50
House of Correction,	16 99
Incidental Expenses,	50 25
Expenses of Alms-house,	2,776 96
	$4,829 91

SUPERINTENDENT'S ACCOUNT.

Dr.

To balance from last account,	$84 15
To cash for milk,	15 57
" " " lard,	7 60
" " " pigs,	40 50
" " " hide and tallow,	33 30
" " " oxen,	256 36
" " " hay,	3 48
" " " labor,	257 16
" " " cart spire,	1 25
" " " gate post,	1 22
" " " lodging prisoners,	2 00
" " " premium on bull,	5 00
" " " " on ploughing,	6 40
" " " calves,	36 30
" " " beans and vegetables,	66 57
" " " clay and gravel,	7 60
" " " services of bull,	43 25
	$867 96

Cr.

By cash paid for fresh fish,	$58 44
" " " " grinding corn,	8 86
" " " " toll to Lawrence,	1 02
" " " " freight on coal,	16 00
" " " " hair, lime and mortar,	2 75
" " " " drag plank,	2 00
" " " " shote,	27 50
" " " Wm. Poor, repairs,	30 10
" " " " rope,	11 75
" " " " cow,	75 00
" " " " oxen,	225 00
" " " L. A. Gilcrease, labor,	104 00
" " " A. Lilly, "	1 50
" " " Wm. H. Rea, "	1 50
Amount carried forward,	$565 42

Amount brought forward,	$565 42
By cash paid E. C. Upton, mason work,	1 50
" " " Amos Buxton, labor,	17 00
" " " expense to Ipswich,	25
" " " John Cornell,	1 00
" " " for crackers,	21 00
" " " " tools and hardware,	20 66
" " " " rosin,	30
" " " " alcohol and medicine,	11 13
" " " " clothing,	25 47
" " " " garden seeds,	3 93
" " " " figs,	47
" " " E. Hussey, washing,	13 50
" " " E. Hussey, sawing lumber,	50
" " " " repairing harnesses,	5 12
" " " Charles A. Sayward,	3 00
" " " " School books,	3 83
" " " " twine,	1 42
" " " " beans,	88
" " " " pick handles,	90
" " " " linseed oil,	41
Balance due the Town,	170 27
	$867 96

C. O. CUMMINGS, Superintendent.

ALMS-HOUSE.

Whole number of Paupers in the Alms-house during the year,	48
Whole number weeks board,	1681
" " foreign paupers entertained,	157
" " weeks board,	45
" " prisoners held in custody awaiting trial,	31
" " weeks board of prisoners,	9

REMAINING IN ALMS-HOUSE.

Over eighty years of age,	2
Between seventy and eighty,	7
Number carried forward,	9

Number brought forward,	9
" sixty and seventy,	0
" fifty and sixty,	5
" forty and fifty,	3
" thirty and forty,	3
" twenty and thirty,	2
" ten and twenty,	6
" one and ten	10
	38

DEATHS IN THE ALMS-HOUSE DURING THE YEAR.

Osgood Berry, aged 73 years.
Abraham Foster, aged 81 years.

INVENTORY OF HOUSEHOLD FURNITURE.

Twenty-three straw and twenty feather beds,	$50 00
Thirty-five pillows and eighteen bolsters,	13 00
Twenty-one quilts and thirty-three comforters,	44 00
Sixty-two sheets and thirty-four pillow-cases,	34 00
Magee stove, 10.00; seven air-tight stoves, 37.00,	47 00
Two cylinder stoves, 15.50; two clocks, 2.50,	18 00
Clothes horses, tin ware, tin boiler, tea-pot,	14 00
Twenty-one chambers, 2 syringes, 2 sieves, shade,	9 25
Dinner bells, three sad and one coal iron, one brush,	3 00
Ice chest, two demijohns, bread trough,	6 40
Writing desk, 8 tables, 12 pails, nest boxes,	10 50
Fifty-five chairs, one churn, lantern,	13 00
Meal-chest and meal, book-case, five brooms,	8 50
Firkins and butter-tubs, two moulding boards,	15 00
Crockery-ware, four earthen dishes, five glass lamps,	8 80
Dining set and tumblers, eight japan lamps,	9 25
Table and tea-spoons, knives and forks,	3 45
Two chopping knives, five butcher-knives,	1 75
Carving knife and fork, apple-parer, oil cans,	2 50
Brass and porcelain kettles, valise and carpet-bag,	4 00
Six bake-pans and forty-four milk-pans, office chair,	12 50
Sick chair, nine long benches, covered table,	19 50
Cider tunnel, rocking chair, nurse-lamp,	2 15
Cook-stove, kerosene lamps,	40 50
Fifty-six mounted Town maps,	14 00
One hundred and seventy-two unmounted,	17 20
	$421 25

FARM IMPLEMENTS.

Eight scythes and snaths, 8,00; set measures, 50c.	$8	50
Two flails and 1 pair ox ties, 1.50; horse-rake, 24.00,	25	50
Five hand-rakes, 1.25; 8 hay-forks, 4.00,	5	25
Two sickles, 50c.; two corn-cutters, 75c.,	1	25
Horse pitchfork, 16.00; 2 grain chests, 10.00,	26	00
Hay-cutter, 2.50; blocks and ropes, 17.00,	19	50
Four ladders, 5.00; 2 ox yokes, 10.00; 6 hoes, 3.00,	18	00
Feed trough, 2.50; 6 shovels and spades, 4.00,	6	50
Three manure forks and 1 hook, 7.00; cultivator, $10,	17	00
Three iron bars, 3.00; 5 draft and 5 stake chains, $15,	18	00
Three whiffletrees and chains, 2.00; 6 hoes, 3.00,	5	00
Two grub-hoes, 50c.; 2 garden rakes, 1.25,	1	75
Five ploughs and lot of dilapidated ploughs,	35	00
Ox-scraper, 3.00; 2 harrows, 20.00; steelyards, 2.00,	25	00
Two pickaxes and 1 stone-hammer,	3	00
Two peat knives and four spread forks,	4	00
Stone drag and spire, 7.00; 1 scald tub, 75c.,	7	75
Grain cradle, 2.50; 5 baskets, 2.00,	4	50
Two pair oxmuzzles, 50c.; 2 ox-carts, 40.00,	40	50
Ox-wagon, 45.00; ox-sled, pung and sleigh, 15.00,	60	00
Snow scraper, 1.50; wagon harness, 15.00,	16	50
Hay wagon, 22.00; work harness, 7.00,	29	00
Horse blanket, 1.50; buffalo robe, 5.00,	6	50
Carpenter tools, 3.00; wrench and blasting tools, $2,	5	00
Grindstone, 8.00; beetle and wedges, 2.00,	10	00
Four axes, 2.00; vice, 4.00; wheel-barrow, 4.00,	10	00
Three wood-saws, 2.25; 1 hand rake, 1.00,	3	25
Eleven meal bags, 4.00; 59 flour barrels, 7.25,	11	25
Winnowing mill, 2.00; lot of bricks, 50c.,	2	50
Stone wagon, 20.00; old iron, 2.00,	22	00
	$438	00

PROVISIONS.

Three and a half barrels flour, 45.50; crackers 2.75,	$48	25
Eighty pounds butter, 36.00; 200 lbs. lard, 44.00,	80	00
Ten lbs. candles, 1.75; 5 gals. oil, 5.40; 4 gallons molasses, 3.20,	10	35
Amount carried forward,	$138	60

Amount brought forward,	$138 60
Tea, 48.50; saleratus 45c.; coffee, 8.50 ; shells, 2.40,	59 85
Fourteen lbs. sugar, 2.38; 5 barrels vinegar, 25.00,	27 38
Seven lbs. tobacco, 7.00; snuff, 1.50; 1-2 bbl. pickles, 4.00,	12 50
Bushel and a-half of salt, 1.50; boiled cider, 3.00,	4 50
Ninety-one lbs. hard soap, 31.85; soft soap, 13.50,	44 85
Eight cider barrels, 6.00; 9 meat barrels, 4.50,	10 50
Beef, 27.00; bridge plank, 108.00,	135 00
	$433 18

FARM PRODUCE.

Thirty bush's, corn, 30,00; 14 bush's barley, 17.50,	$47 50
Six bushels wheat, 12.00; six bushels rye, 7.50,	19 50
Two bushels oats, 1.20; shorts, 6.12 ; meadow hay, 20 00,	27 32
Eleven tons English hay, 242.00; 6 cart spires, 6.00,	248 00
Seeds and seed corn, 6.00; manure, 200.00,	206 00
Six gate-posts, 3.00; six cart-axles, $5; lumber $20,	28 00
Six posts, 2.00; oat straw, 5.00 ; 16 hams, 33.20,	40 20
Three and a half barrels pork, 122.50; meal, 6.00,	128 50
Three bush. barley meal, 3.75; 10 bush. cob meal, 7.50	11 25
Two hundred bushels potatoes, 150.00; 35 bushels beets, 17.50,	167 50
Thirty-five bush. carrots, 17.50; 8 bush. beans, $20,	37 50
Half ton squashes, 40.00 ; 6 bushels onions, 4.80,	44 80
	$1,006 07

FARM STOCK.

One horse, 140.00 ; 2 yoke oxen, 450.00	$590 00
Six cows, 330.00; 1 bull, 40.00 ; yearling, 12.00,	382 00
Seven swine, 194.25 ; 26 fowls, 13.00,	207 25
	$1,179 25

FUEL.

Thirty-seven cords hard-pine wood,	$176 50
Four cords dry pine, sawed, $26; 3 cords peat, $15,	41 00
Nine tons coal,	144 00
	$361 50

CLOTHS AND CLOTHING.

Boots, 9.22; socks, 1.50; 25 yds. calico, 5.75; batting, 35c.,	$16 82
Five and a quarter yds. cloth, 5.25; 9 skeins yarn, 2.25,	7 50
Five yards gingham, 6.25 ; 4 yds. cotton cloth, 1.12,	7 37
Four fans, 24c.; curtains, 2.50 ; suspenders, 50c.,	3 24
Shawl, 8.00 ; hood, 1.50 ; table covers, 3.00,	12 50
Rollers, crash, and towels, 15.00 ; mittens, 20c.,	15 20
Ready-made clothing, 25.00 ; thread, 2.00,	27 00
	$89 63

SUMMARY.

Inventory of household furniture,	$421 25
" " farming implements,	438 00
" " provisions,	433 18
" " farm produce,	1,006 07
" " stock,	1,179 25
" " fuel,	361 50
" " cloths and clothing,	89 63
	$3,928 88

In justice to the Superintendent and his very efficient lady, the Auditors feel constrained to say that this Department of the Town affairs has been conducted with much judgment and skill. Indeed, it requires both skill, judgment and *tact*, so to manage a house of such large dimensions, with such a meagre amount of dilapidated furniture, and uncouth looking walls, as to make it appear as respectable and neat as it was found to be on the day of our visit.

LIQUOR AGENCY.

Town of Andover in account with H. W. Abbott, Town Agent.

Dr.

To cash paid Town Treasurer for liquors sold,	$2,834 68
" " " " " " " "	18 25
stock of liquors, &c., on hand Feb. 14, 1866,	349 54
due for casks sold,	8 75
cash on hand,	38 24
	$3,249 46

Cr.

By stock of liquors on hand February 15, 1865,	$438 31
By cash on hand February 15, 1865,	37 37
By cash rec'd of Treasurer to pay bills of liquors,	2,395 96
By cash rec'd of Treasurer to pay bills of liquors,	18 25
By cash rec'd of Treas'r to pay bills of freight, &c.,	22 16
By cash rec'd of Treasurer to pay for U. S. license one year,	25 00
Agent's salary one year,	175 00
Net profit,	137 41
	$3,249 46

MEMORANDUM OF ASSESSMENTS.

State Tax,	$13,395 00
County Tax,	2,992 15
Bounty money,	12,454 00
Current expenses,	15,000 00
District Schools,	4,000 00
Punchard Free School,	500 00
High-way, reassessed,	1,725 59
Ballard Vale District,	1,119 48
Centre District, West Parish,	103 36
Additional taxes,	297 76
Over-lay,	621 61
	$52,208 95
Corporation Tax from State Treasurer,	5,606 79

TREASURER'S ACCOUNT.

Town of Andover in account current with Edward Taylor, Treasurer.

Dr.

To paid State Tax, 1865,		$13,395 00
" " County Tax "		2,992 15
" " Andover National Bank, hired,		3,500 00
" " " " " interest,		33 00
" " on account of Town debt,		30,345 00
" " interest on Town debt,		2,838 12
" " for Post Office stamps,		3 75
" " discount on taxes at 6 per cent,	$2,427 68	
" " " " " at 4 per cent,	14504	2,572 72
" " Selectmen's orders, current expenses,		16,550 38
" " Selectmen's orders, schools,		3,820 99
" " Selectmen's orders, school-houses,		1,578 56
" " Overseers of the Poor, orders,		4,829 91
" " Selectmen and Auditors,		27 00
To balance of taxes unpaid,		1,143 11
To cash in hand to balance,		7,897 12
		$91,526 81

Cr.

By balance of taxes unpaid February 20, 1865,	$560 42
By cash on hand February 20, 1865,	4,101 14
By additional taxes, 1864,	37 85
By cash from North Andover, pauper account,	5 75
" " Salem, " "	35 00
" " Newburyport, " "	35 75
" " North Reading, " "	17 33
" " sale of old house,	200 00
" " sale of old boiler,	4 00
" " discount on County Tax,	32 42
Amount carried forward,	$5,029 66

Amount brought forward,	$5,029 66
By cash for rent of Town House,	387 00
" " Liquor Agent,	2,852 93
" " Hay Scale fees,	52 97
" " Andover National Bank, hired,	3,500 00
" " sundry individuals, hired,	8,900 00
" " State Treasurer, school fund,	230 01
" " " bal. corporation tax, 1864,	21 50
" " " " 1865,	5,606 79
" " " " " 1863,	537 00
" " " State aid, 1864,	12,200 00
Assessors' warrant for tax list, 1865,	52,208 95
E.E.	$91,526 81

EDWARD TAYLOR, TREASURER.

ANDOVER, February 16, 1866.

Notes Payable Account.

DR.		CR.	
1865.			
Feb. 20, To balance due this date,	$48,450 00	By paid during the year,	$30,345 00
" hired during the year,	8,900 00	" balance February 16, 1866,	27,005 00
	$57,350 00		$57,350 00
1866.			
Feb. 16, Balance of notes due by the Town,	$27,005 00		

E.E.

EDWARD TAYLOR, TREASURER.

ANDOVER, February 16, 1866.

LIABILITIES.

Notes payable,	$27,005 00
Due Schools,	1,812 78
Due School-houses,	724 35
Due interest not called for,	294 00
	$29,836 13

ASSETS.

Cash on hand,	$7,897 12	
Taxes unpaid,	1,143 11	
Cash in Superintendent's hands,	170 27	
Cash in Liquor Agency,	396 53	
Due from Towns,	77 78	
Due for State aid to soldiers' families, 1865,	7,206 84	
Due State aid since Jan. 1, 1866,	38 00	
		16,929 65
Balance against the Town,		$12,906 48

SCHEDULE OF TOWN PROPERTY.

Town House and fixtures,		$15,000 00
Land under and adjoining,		2,000 00
Weights and measures,		200 00
Drum,		5 00
Safe in Clerk's office,	$166 00	466 00
Hay scales,	300 00	
Engine-house and land,	$900 00	1,900 00
Engine and apparatus,	1,000 00	
Town Farm and buildings,		5,830 00
Personel property, as per inventory,		3,928 88
		$29,329 88

PUNCHARD FREE SCHOOL.

The undersigned, Trustees of the Punchard Free School, herewith render to the Town their Annual Account of the condition of the Fund, and of the Receipts and Expenditures thereof for the year ending February 1st, 1866.

Of the Permanent Fund of Forty Thousand Dollars, there is invested at this date in valid Notes and Real Estate Securities, the sum of thirty-nine thousand and five hundred dollars. $39,500 00

And the balance of five hundred dollars is deposited to the credit of said Corporation in the Andover National Bank, 500 00

$40,000 00

RECEIPTS.

Balance of cash on hand as per last Report,	$936 99
Interest received since said Report,	2,161 12
Cash rec'd of T. E. Maybery & Co. for rent of land,	25 00
	$3,123 11

EXPENDITURES.

Cash paid	Wm. G. Goldsmith, Principal, salary,	$1,000 00
" "	Sarah S. Richardson, Assistant "	400 00
" "	Mary S. Nourse, Assistant,	100 00
" "	Abby S. Hervey, Assistant,	184 00
" "	M. Foster, Treasurer,	100 00
" "	Abby B. Carter, Music Teacher,	51 00
" "	For coal and freight,	228 00
" "	Henry Abbot, janitor,	62 50
" "	Henry Abbot, extra labor,	25 23
" "	T. E. Mayberry & Co., coal and wood,	64 50
" "	Hall & Botsford, blank-books,	20 00
" "	A. Prentiss, Johnson's Atlas,	17 50
" "	F. A. Dewson, diplomas,	20 00
" "	W. F. Draper, printing,	23 00
" "	Hermon Abbot, labor, &c.,	7 00
Amount carried forward,		$2,302 73

Amount brought forward,		$2,302 73
Cash paid	T. P. Allen, teaming coal,	10 00
" "	A. W. Sprague, chemicals,	6 64
" "	Wm. S. Jenkins, labor, &c.,	10 67
" "	R. M. Abbot, labor, &c.,	12 50
" "	D. Howard, books, &c.,	11 25
" "	Wm. G. Goldsmith, sundries,	13 20
" "	Dodge & Beard, "	2 08
" "	Charles Meyres, "	2 25
" "	Wm. Barnett, "	2 35
" "	Edward Carter, tuning piano,	2 00
" "	John Sullivan, labor,	4 00
" "	Margaret Barry, labor,	1 50
Cash deposited in Andover Nat'l Bank, to balance,		.741 94
		$3,123 11

Respectfully submitted,

CHARLES SMITH,
BENJAMIN B. BABBITT,
JAMES H. MERRILL,
NATHAN FRYE,
JOHN ABBOT,
EDWARD TAYLOR,
MOSES FOSTER,
ISAAC CARRUTH.

ANDOVER, February 1, 1866.

The undersigned respectfully present their Report to the Town for acceptance, having carefully examined the accounts in all the Departments, and found them kept with very commendable accuracy.

A. J. GOULD,
ISAAC CARRUTH,
NATHAN F. ABBOTT, } AUDITORS.

ANDOVER, February 16, 1866.

TOWN WARRANT.

ESSEX, SS. To Robert Callahan, one of the Constables of the Town of Andover, GREETING.

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Andover, qualified to vote in elections, and in Town affairs, to meet and assemble at the Town House, in said Andover, on Monday, the fifth day of March next, at twelve o'clock at noon, to act on the following articles, *namely:*

1st. To choose a Moderator to preside at said meeting.

2d. To choose a Town Clerk for the year ensuing.

3d. To hear and act on the Report of the Auditors.

4th. To choose Selectmen, Assessors, Overseers of the Poor, Town Treasurer, School Committee, Constables, Fence Viewers, and all other necessary and usual Town officers.

5th. To see what sum of money the Town will raise for the repairs of the highways the ensuing year.

6th. To see what methods the Town will adopt for the repairs of the highways.

7th. To see if the Town will authorize the Prudential Committees of the several School Districts to select and contract with teachers for the several School Districts.

8th. To see what sum of money the Town will raise for the maintenance of their Public Schools for the year ensuing.

9th. To see what method the Town will adopt to apportion the school money among the School Districts.

10th. To see if the Town will vote to abolish the School District system.

11th. To see what sum of money the Town will raise to defray the necessary expenses accruing the year ensuing.

12th. To see what method the Town will adopt for the collection of the public taxes the ensuing year.

13th. To see if the Town will authorize the Town Treasurer to hire money for the use of the Town when necessary.

14th. To determine what compensation the Town will pay to Firemen for their services the ensuing year.

15th. To see if the Town will accept and revise the list of Jurors as prepared and posted by the Selectmen.

16th. To see if the Town will continue to pay State aid to the families of volunteers, as provided for by the laws of this Commonwealth relating thereto.

17th. To see if the Town will make an appropriation in behalf of the Teachers of the Punchard Free School for the year ensuing, on petition of said Trustees.

18th. To see what action the Town will take in reference to the erection of a suitable monument in memory of the sons of Andover who have lost their lives in the late war for the preservation of the Union, on petition of Marcus Morton and others.

19th. To see what action the Town will take in reference to damage done by water on land of Peter Temple.

20th. To act on any other business that may legally come before said meeting.

Hereof fail not, and make due return of this warrant with your doings thereon to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands, at Andover, this twentieth day of February, in the year of our Lord one thousand eight hundred and sixty-six.

WILLIAM S. JENKINS,
JOHN B. ABBOTT,
HERMAN PHELPS,
} SELECTMEN OF ANDOVER.